



State of Illinois  
**PROPERTY TAX APPEAL BOARD**

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**Minutes of the  
Property Tax Appeal Board Meeting  
Held on March 8, 2016  
Des Plaines, Illinois**

- 1. Roll Call:** Jim Bilotta; Kevin Freeman; Mauro Glorioso; Robert J. Steffen; and Jerry White (Acting Member) (via conference call).

**Staff:** Louis G. Apostol, JD, CAE, Executive Director & General Counsel (via conference call); Steve Waggoner, Chief Administrative Law Judge (via conference call); Dianne Lerman, Recording Secretary.

Mr. Freeman presided over the meeting. The meeting convened at 10:00 a.m.

Mr. Glorioso moved to allow Mr. White to participate in the meeting via conference phone. Mr. Bilotta seconded the Motion and it carried 3-0.

- 2. Approval of Board Minutes from the February 9, 2016 Meeting:**

Mr. Bilotta moved to approve the Board Minutes of February 9, 2016 as presented. Mr. Glorioso seconded the Motion and it carried 4-0.

- 3. Adoption or Amendments to the Agenda:**

Mr. Glorioso moved to adopt the Agenda as presented. Mr. White seconded the Motion and it carried 4-0.

Mr. Steffen joined the meeting at 10:15 a.m.

**BOARD MEMBERS**

Kevin L. Freeman  
*Chicago*

Mauro Glorioso  
*Westchester*

Jim Bilotta  
*Lockport*

Jerry White (Acting)  
*Springfield*

Robert J. Steffen  
*South Barrington*

#### **4. Executive Director's Report**

Mr. Apostol presented an operation's update and the status of the FY16 Budget. He stated negotiations with AFSCME are ongoing and does not expect a resolution before the end of April. He further stated PTAB is exhausting its supplies, postage and other administrative accounts and may run out of funds by the end of March.

Mr. Apostol reported PTAB continues to utilize 75-day staff in an effort to reduce the backlog of appeals. He reminded the Board the GOMB directed staff to prepare the FY17 budget request based on a 10% and 20% reduction from the FY16 budget appropriations request and submitted information that detailed the potential negative impact on operations if the reductions go into effect.

Mr. Apostol reminded the Board he will appear before the Senate Appropriations Committee today, March 8<sup>th</sup> at 4:00 p.m.

Mr. Apostol submitted an IT update as follows:

- Work done to normalize the PTAB2000 database with respect to the attorney, appeal information and Intervenor tables. We are now using a unique identifier for attorneys, called NID, and have removed the redundant name and address fields from the other two tables. These changes bring the database up to third normal form with respect to the three table's relationships. Attorney updates are now much easier to perform and the database has a better structure moving forward.
- Started testing Office 2013 – we currently have it running on IT computers. Our current version of Office, Office 2007, is nearing the end of its lifecycle. Initial testing has shown that our systems, including PTAB2000, work fine with no issues.
- The BlueZone software that HR and fiscal use for access to the mainframe is being upgraded to support encryption of the data passed from the local PC to the mainframe. IT will be testing the new version soon.
- The Illinois State Library has restarted the project of storing our board decision documents on their electronic document repository. The project has been stalled for almost six years. We are required by law to store these documents on the library's system. We are also working to get the recent agenda and minutes documents uploaded to their system as well.

Mr. Apostol reported on the status of the ALJ Survey and the potential impact on bargaining unit staff. He stated CMS would prefer to have attorneys preside over PTAB hearings. He further stated he is working with CMS HR to work out the details related to the survey.

Mr. Apostol reported on the ISBA State & Local Taxation Section Council's visit to the Springfield office on March 7th. He stated the meeting was very positive with PTAB receiving many favorable comments on improvements in operations and systems. He again stated the focus of the meeting was to view PTAB operations, meet staff, review IT systems, new projects and to offer assistance with procedures and practices.

Mr. Apostol reported on the progress of SB 2593. He stated this Bill formally provides for the Electronic Transfer of Information in an effort to reduce costs. He again stated PTAB is currently transferring documents electronically by agreement, of all parties, with significant reductions in mailing costs.

Mr. Apostol reported there are no Governor's Directors Cabinet meetings scheduled for March in Springfield and Chicago.

Mr. Apostol reported PTAB continues to be current with all Governor's Office of Citizen Action inquiries and FOIA requests at this time.

Mr. Apostol reminded the Board the next meeting is scheduled for Tuesday, April 12<sup>th</sup> at 10:00 a.m., in Des Plaines.

Mr. Glorioso moved to accept the Executive Director's Report. Mr. White seconded the Motion and it carried 5-0.

## **5. Discussion of Motions**

- a. Chalmers Development: #14-33224-R-1 (Cook – Lyons)  
John Harris: #14-33228-R-3 (Cook – N. Chicago)  
Layton Tanaka: #14-33272-R-2 (Cook – N. Chicago)  
1624 North LaSalle, LLC: #14-33615-R-1 (Cook – N. Chicago)  
City Property Corp.: #14-33651-I-2 (Cook – S. Chicago)

Mr. Glorioso moved to grant a final 60-day extension in each of the appeals listed above. Mr. Bilotta seconded the Motion and it carried 5-0 with Mr. Freeman recusing on #14-33272-R-2 and #14-33615-R-1.

- b. Wayne P. Filosa: #14-28782-R-2 (Cook – Leyden)

Mr. Glorioso moved to grant a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- c. Rogelio Llamedo: #14-32163-R-1 (Cook – W. Chicago)  
Rogelio Llamedo: #14-32165-R-1 (Cook – W. Chicago)  
Sam Godelas: #14-32167-C-2 (Cook – W. Chicago)  
Brian Franczyk: #14-32169-R-1 (Cook – W. Chicago)  
922 LLC: #14-32391-C-2 (Cook – Hanover)  
Laura Llamedo: #14-32392-C-1 (Cook – Jefferson)  
Lazaro Nodarse: #14-32393-C-1 (Cook – W. Chicago)  
New Home Baptist Church: #14-32394-C-1 (Cook – W. Chicago)  
Richard Milne: #14-32395-R-1 (Cook – W. Chicago)  
Peter McGrath: #14-32396-R-1 (Cook – W. Chicago)  
Thach Nguyen: #14-32501-R-1 (Cook – Jefferson)  
Cazim Mustafalic: #14-32503-C-1 (Cook – Jefferson)  
Edwin E. Muniz: #14-32505-R-1 (Cook – Jefferson)  
Korber: #14-32508-R-1 (Cook – Jefferson)  
Timothy Juliusson: #14-32510-C-2 (Cook – Jefferson)  
Marian Gora: #14-32511-R-1 (Cook – Jefferson)  
Walter Gerhardt: #14-32513-C-1 (Cook – Jefferson)  
Lawrence Friend: #14-32515-R-1 (Cook – Jefferson)  
Cedar Realty: #14-32517-C-2 (Cook – Jefferson)  
Merle Bass: #14-32518-R-1 (Cook – Jefferson)  
Monarch Auto Supply: #14-33939-C-1 (Cook – Bloom)  
Flayton: #14-33945-I-1 (Cook – Niles)  
Edith Reznik: #14-33946-I-1 (Cook – Niles)  
Kamal Gulati: #14-33947-R-1 (Cook – Niles)  
Kats Nakashima: #14-33948-R-2 (Cook – N. Chicago)  
Hodes: #14-33949-R-1 (Cook – N. Chicago)  
Dontron, Inc.: #14-33959-I-1 (Cook – Thornton)

Mr. Bilotta moved to grant a final 30-day extension in each of the appeals listed above. Mr. Glorioso seconded the Motion and it carried 5-0 with Mr. Freeman recusing on #14-33948-R-2 and #14-33949-R-1.

- d. Cabot Properties, Inc.: #14-26125-I-3 (Cook –Leyden)

Mr. Glorioso moved to grant an extension and accept evidence to complete filing. Mr. Steffen seconded the Motion and it carried 5-0.

- e. Nagindas Patel: #14-00375-C-1 (Cumberland)  
Nagindas Patel: #14-00376-C-1 (Cumberland)

Mr. Bilotta moved to accept the late filing to complete the BOR's evidence for the docket numbers listed above. Mr. Steffen seconded the Motion and it carried 5-0.

- f. BASF Corporation: #14-02144-I-3 (Kankakee)

Mr. Freeman moved to grant a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- g. 384 Morton Warehouse, LLC (G & D): #14-00323-C-3 (Tazewell)

Mr. Freeman moved to grant a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- h. Menard, Inc.: #14-01134-C-3 (McLean)

Mr. Freeman moved to grant a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- i. Alara, LLC: #14-01334-C-1 (Kane)  
Brookdale Living Communities: #14-01997-C-2 (Kane)  
Larkin Partners of Elgin, LLC: #14-02000-C-1 (Kane)  
Larkin Partners of Elgin, LLC: #14-02001-C-1 (Kane)  
Lencioni Family Partnership, LLC: #14-02319-C-2 (Kane)  
Bernadine Darling (Classic Dining): #14-02326-C-1 (Kane)  
Wolff LLC: #14-02330-C-2 (Kane)  
Huntley Crossings Development, LLC: #14-02489-C-3 (Kane)  
Huntley Crossings Development, LLC: #14-02492-C-2 (Kane)  
NGS Printing, Inc./Bloomingtondale Bk & Tr.: #14-02635-I-2 (Kane)

Mr. Freeman moved to grant a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- j. Tricor Tkt Holdings, LLC: #14-00526-I-1 (Kane)  
Woodman's Food Market, Inc.: #14-00860-C-3 (Kane)  
Properties of Hampshire, LLC: #14-02002-C-2 (Kane)

Mr. Freeman moved to grant a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- k. Canton Harvester Inn, LLC: #14-02524-C-3 (Fulton)

Mr. Freeman moved to grant a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- l. Walgreens: #14-03560-C-3 (Jefferson)

Mr. Bilotta moved to grant a final 60 day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- m. Globe Corporation: #14-02242-C-3 (Lake)

Mr. Bilotta moved to grant a final 60 day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- n. Tom Henderson: #14-00349-C-1 (Lake)  
Ronald L. Boorstein: #14-00407-C-1 (Lake)  
Dearborn Street Holdings LLC: #14-0419-C-2 (Lake)  
The Fidelity Group, Ltd.: #14-00641-C-3 (Lake)  
2847 Cypress Grove, LLC: #14-00650-R-1 (Lake)  
Tom Henderson: #14-00769-C-1 (Lake)  
Gabco VH2, LLC: #14-01182-C-3 (Lake)  
Ken I. Patel: #14-01318-C-1 (Lake)  
Henry Labriola United Central Bank: #14-01869-C-1 (Lake)  
The Fidelity Group, Ltd.: #14-01898-C-3 (Lake)  
L B Anderson & Company, Inc.: #14-01899-C-1 (Lake)

Mr. Glorioso moved to grant a final 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

- o. University Square 2751 LLC: #14-30237-C-2 (Cook – Rich)

Mr. Glorioso moved to grant a final 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

- p. ML Realty Partners: #14-25691-I-2 (Cook – Lyons)

Mr. Glorioso moved to grant a final 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

- q. Univar USA, Inc.: #14-26755-I-2 (Cook – Lyons)

Mr. Glorioso moved to grant a final 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

- r. Target Corporation: #14-26784-C-2 (Cook – Proviso)  
Target Corporation: #14-26909-C-2 (Cook – Proviso)  
Target Corporation: #14-26960-C-3 (Cook – Proviso)

Mr. Glorioso moved to grant a final 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

- s. Roger Keaton: #14-30359-C-2 (Cook – Proviso)  
Athanasios Nicolaou: #14-30371-C-2 (Cook – Proviso)

Mr. Glorioso moved to grant a final 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

- t. Tinley Park Hotel & Convention, LLC: #14-29785-C-2 (Cook – Rich)  
Target Corporation: #14-29308-C-3 (Cook – Rich)

Mr. Glorioso moved to grant a final 60-day extension in each of the appeals listed above. Mr. Freeman seconded the Motion and it carried 5-0.

- u. Barry Weinstein: #13-24040-R-1 (Cook – New Trier)

Mr. Bilotta moved to deny the Motion to Intervene. Mr. Glorioso seconded the Motion and it carried 5-0.

- v. Lisa & Phillip Adams: #11-33505-R-1 (Cook – Lake View)

Mr. Steffen moved to deny the request to reinstate. Mr. Bilotta seconded the Motion and it carried 5-0.

- w. 9522 Winona LLC: #13-28729-I-3 (Cook – Leyden)

Mr. Freeman moved to deny the request to reinstate. Mr. Bilotta seconded the Motion and it carried 5-0.

- x. ML Realty Partners: #14-25868-I-2 (Cook – Hyde Park)  
MG Properties, LLC: #14-26250-I-2 (Cook – Proviso)  
2649, LLC: #14-27368-I-2 (Cook – Proviso)

Mr. Glorioso moved to grant extension and accept the evidence instanter in each of the appeals listed above. Mr. Steffen seconded the Motion and it carried 5-0.

- y. Jerzy Szymanski: #14-34130-C-1 (Cook – Lake)  
Acme Truck Brake & Supply Co.: #14-34131-I-1 (Cook – Elk Grove)  
JC Restoration: #14-34132-I-1 (Cook – Elk Grove)

Mr. Glorioso moved to accept the filings as timely in each of the appeals listed above. Mr. White seconded the Motion and it carried 4-1.

- z. Ella Holdings, LLC: #14-34134-I-1 (Cook – Elk Grove)

Mr. Glorioso moved to accept the filing. Mr. White seconded the Motion and it carried 4-1.

- aa. Square D Company: #14-23452-I-3 (Cook – Palatine)

Mr. Freeman moved to rescind default and accept evidence. Mr. Steffen seconded the Motion and it carried 5-0.

## **6. Attachments**

### **Decisions A-G and Z**

As to Attachment A, Mr. Glorioso moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 5-0.

As to Attachment B, Mr. Steffen moved to approve the attachment. Mr. White seconded the Motion and it carried 5-0.

As to Attachment C, Mr. Bilotta moved to approve the attachment. Mr. Glorioso seconded the Motion and it carried 4-0 with Mr. Freeman recusing.

As to Attachment D, Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 4-0 with Mr. Glorioso recusing.

As to Attachment E, Mr. Glorioso moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.

As to Attachment F, Mr. Steffen moved to approve the attachment. Mr. Freeman seconded the Motion and it carried 5-0.

As to Attachment G, Mr. Glorioso moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 4-0 with Mr. Steffen recusing.

As to Attachment Z, Mr. Bilotta moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 5-0 with Mr. Freeman recusing on docket #10-31230-R-1 and 10-34927-R-1.

### **Workload Report**

Mr. Apostol presented and reviewed the Workload Report. He again stated this report reflects open appeals at the beginning of the year, new appeals added during the year, appeals closed during the year and appeals pending at the end of the year. He reported ALJ staff continues to reduce the backlog of appeals pending before PTAB. He again reminded the Board, PTAB was able to generate a record 25,333 decisions in FY15. He further reported, the final resolution of the FY16 budget and recruitment of additional staff, is essential to continuing the reduction process. He again stated he is working with staff to review current systems in an effort to streamline the decision process.

### **7. Other Business**

There was no other business at this time.

### **8. Adjournment**

Mr. White moved to adjourn the meeting at 10:55 a.m. Mr. Freeman seconded the Motion and it carried 5-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE  
Executive Director & General Counsel

LGA/dl